

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Marion Community Schools (2865)

Marion Community Schools (2865)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$13,756,573	\$13,312,825	\$13,475,972	\$13,244,345	-1%	-2%
Group Health Insurance (222)	\$5,172,752	\$2,942,828	\$2,673,041	\$2,773,705	-14%	4%
Noncertified Salaries (120)	\$2,726,893	\$2,726,297	\$2,602,347	\$2,246,010	-5%	-14%
Social Security-Certified Employee Retirement (212)	\$1,010,605	\$978,554	\$978,937	\$995,198	0%	2%
Teacher Retirement Fund, After 7-1-95 (216)	\$636,580	\$693,224	\$947,170	\$898,264	9%	-5%
Operational Supplies (611)	\$672,644	\$735,249	\$727,823	\$499,079	-7%	-31%
Licensed Employees Temporary Salaries (135)	\$290,961	\$238,329	\$93,686	\$429,227	10%	358%
Software Licenses, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$224,346	\$322,193	\$544,545	\$401,712	16%	-26%
Textbooks (630)	\$306,527	\$784,463	\$252,796	\$385,075	6%	52%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$255,252	\$266,216	\$247,675	\$286,587	3%	16%
Other Employee Benefits (241 to 290)	\$506,003	\$307,033	\$273,228	\$270,016	-15%	-1%
Equipment (730)	\$49,822	\$168,140	\$186,102	\$252,274	50%	36%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$217,844	\$251,567	\$277,894	\$191,210	-3%	-31%
Purchased Professional and Technical Staff Services (314)	\$74,905	\$23,900	\$224,488	\$187,605	26%	-16%
Social Security-Noncertified Employee Retirement (211)	\$208,838	\$211,910	\$205,808	\$172,001	-5%	-16%
Public Employees Retirement Fund (214)	\$100,506	\$156,250	\$212,102	\$160,550	12%	-24%
Travel (580)	\$346,599	\$247,517	\$251,907	\$156,099	-18%	-38%
Other Purchased Professional and Technical Services (319)	\$44,834	\$59,822	\$142,412	\$154,356	36%	8%
Purchased Professional and Technical Pupil Services (313)	\$163,259	\$73,577	\$179,771	\$137,834	-4%	-23%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$549,316	\$176,973	\$373,462	\$95,940	-35%	-74%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$47,613	\$52,365	\$99,514	\$81,107	14%	-18%
Technology Related Professional Development (748)	\$9,915	\$12,017	\$6,240	\$39,892	42%	> 500%
Other Technology Hardware (746)	\$229,779	\$242,639	\$192,621	\$39,676	-36%	-79%
Library Books (640)	\$39,094	\$53,077	\$46,219	\$35,340	-2%	-24%
Connectivity (744)	\$15,265	\$179,109	\$314,033	\$34,147	22%	-89%
Nonlicensed Employees Temporary Salaries (136)	\$84,775	\$105,289	\$7,489	\$30,782	-22%	311%
Group Life Insurance (221)	\$24,626	\$22,523	\$26,770	\$26,942	2%	1%
Unemployment compensation (230)	\$217,618	\$176,698	\$74,288	\$26,431	-41%	-64%
Computer Hardware (741)	\$73,676	\$307,956	\$313,953	\$25,834	-23%	-92%
Other General Supplies (615, 660 to 689)	\$131,955	\$9,885	\$28,295	\$20,014	-38%	-29%
Purchased Property Services; Repairs and Maintenance Services (430)	\$8,772	\$8,652	\$17,899	\$11,179	6%	-38%
Dues and Fees (810)	\$0	\$0	\$124	\$8,439	N/A	> 500%
Miscellaneous Objects (876 to 899)	\$140,755	\$420,318	\$508,051	\$8,246	-51%	-98%
Periodicals (650)	\$12,728	\$10,787	\$11,733	\$8,196	-10%	-30%
Other Purchased Services (593)	\$53,851	\$20,611	\$1,755	\$1,508	-59%	-14%

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Marion Community Schools (2865)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Purchased Services; Student Transportation Services (510)	\$5,891	\$7,999	\$1,753	\$1,469	-29%	-16%
Advertising (540)	\$887	\$0	\$0	\$1,000	3%	N/A
Awards (875)	\$0	\$0	\$768	\$500	N/A	-35%
Food Purchases (614)	\$3,348	\$338	\$33	\$134	-55%	306%
Postage and Postage Machine Rental (532)	\$511	\$0	\$563	\$0	-100%	-100%
Wireless Equipment (743)	\$20,642	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Instruction Services (311)	\$5,963	\$0	\$311,916	\$0	-100%	-100%
Other Communication Services (533 to 539)	\$11,495	\$0	\$0	\$0	-100%	N/A
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$765	\$850	\$825	\$0	-100%	-100%
Purchased Professional and Technnical Statistical Services (317)	\$528	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$28,455,512	\$26,307,980	\$26,836,007	\$24,337,922	-4%	-9%
Student Instructional Support						
Certified Salaries (110)	\$1,975,486	\$1,792,496	\$2,036,798	\$2,278,765	4%	12%
Noncertified Salaries (120)	\$1,062,205	\$1,193,827	\$1,235,255	\$1,411,200	7%	14%
Group Health Insurance (222)	\$764,131	\$525,688	\$670,936	\$755,847	0%	13%
Purchased Professional and Technnical Pupil Services (313)	\$144,238	\$106,207	\$174,179	\$345,419	24%	98%
Teacher Retirement Fund, After 7-1-95 (216)	\$116,176	\$123,917	\$186,960	\$192,690	13%	3%
Public Employees Retirement Fund (214)	\$91,851	\$117,699	\$176,651	\$190,901	20%	8%
Social Security-Certified Employee Retirement (212)	\$111,425	\$111,360	\$127,246	\$143,118	6%	12%
Social Security-Noncertified Employee Retirement (211)	\$110,721	\$103,958	\$112,556	\$127,954	4%	14%
Other Employee Benefits (241 to 290)	\$70,054	\$61,049	\$67,759	\$81,018	4%	20%
Operational Supplies (611)	\$48,668	\$42,362	\$60,407	\$61,100	6%	1%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$50,285	\$46,064	\$40,316	\$51,816	1%	29%
Other Purchased Professional and Technical Services (319)	\$14,784	\$10,722	\$45,850	\$23,566	12%	-49%
Travel (580)	\$7,170	\$4,117	\$8,688	\$17,940	26%	106%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$22,280	\$24,112	\$18,009	\$16,992	-7%	-6%
Group Life Insurance (221)	\$4,593	\$4,446	\$5,808	\$6,219	8%	7%
Purchased Services; Student Transportation Services (510)	\$1,037	\$302	\$2,699	\$3,000	30%	11%
Other General Supplies (615, 660 to 689)	\$479	\$208	\$0	\$456	-1%	N/A
Other Technology Hardware (746)	\$0	\$2,013	\$0	\$0	N/A	N/A
Equipment (730)	\$31,240	\$0	\$0	\$0	-100%	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$894	\$0	\$0	N/A	N/A
Computer Hardware (741)	\$1,000	\$1,000	\$0	\$0	-100%	N/A
Food Purchases (614)	\$84	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Staff Services (314)	\$0	\$0	\$30,000	\$0	N/A	-100%

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Marion Community Schools (2865)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Other Purchased Services (593)	\$17,270	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$180	\$83,643	\$6,528	\$0	-100%	-100%
Miscellaneous Objects (876 to 899)	\$10,817	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$4,656,174	\$4,356,083	\$5,006,643	\$5,708,000	5%	14%
Overhead and Operational						
Noncertified Salaries (120)	\$3,900,028	\$4,174,104	\$3,902,855	\$3,932,204	0%	1%
Other Purchased Professional and Technical Services (319)	\$462,950	\$954,823	\$1,243,613	\$1,520,985	35%	22%
Other General Supplies (615, 660 to 689)	\$104,671	\$166,843	\$187,099	\$1,093,385	80%	484%
Light and Power - Other than Heating and Cooling (625)	\$475,707	\$1,000,147	\$937,994	\$987,154	20%	5%
Food Purchases (614)	\$780,092	\$883,427	\$962,019	\$931,433	5%	-3%
Group Health Insurance (222)	\$725,077	\$537,672	\$690,664	\$748,748	1%	8%
Operational Supplies (611)	\$352,987	\$627,920	\$599,673	\$695,960	18%	16%
Heating and Cooling for Buildings - Gas (622)	\$607,686	\$555,375	\$623,347	\$673,741	3%	8%
Public Employees Retirement Fund (214)	\$275,126	\$374,514	\$508,245	\$447,689	13%	-12%
Certified Salaries (110)	\$338,134	\$331,255	\$247,789	\$431,066	6%	74%
Workers Compensation Insurance (225)	\$112,430	\$227,531	\$270,618	\$304,383	28%	12%
Social Security-Noncertified Employee Retirement (211)	\$290,552	\$312,413	\$293,423	\$297,133	1%	1%
Gasoline and Lubricants (613)	\$271,816	\$294,783	\$296,090	\$270,421	0%	-9%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$304,203	\$205,031	\$251,789	\$268,240	-3%	7%
Severance/Early Retirement Pay (213)	\$411,484	\$280,882	\$281,856	\$180,115	-19%	-36%
Telephone (531)	\$101,315	\$121,528	\$141,145	\$157,213	12%	11%
Utility Services Water and Sewage (411)	\$133,390	\$132,333	\$137,941	\$134,103	0%	-3%
Other Employee Benefits (241 to 290)	\$21,365	\$68,892	\$37,530	\$119,100	54%	217%
Utility Services Removal of Refuse and Garbage (412)	\$79,110	\$105,211	\$109,951	\$118,484	11%	8%
Purchased Property Services; Repairs and Maintenance Services (430)	\$708,471	\$186,674	\$114,485	\$102,835	-38%	-10%
Equipment (730)	\$62,966	\$533,760	\$75,023	\$71,574	3%	-5%
Other Communication Services (533 to 539)	\$29,907	\$39,453	\$55,370	\$61,098	20%	10%
Other purchased property services (490 to 499)	\$3,372	\$0	\$0	\$59,161	105%	N/A
Purchased Professional and Technical Staff Services (314)	\$8,500	\$33,383	\$35,826	\$51,249	57%	43%
Heating and Cooling for Buildings - Electricity (621)	\$563,476	\$40,000	\$44,000	\$48,000	-46%	9%
Purchased Professional and Technical Board of Education Services (318)	\$70,707	\$48,320	\$43,494	\$47,985	-9%	10%
Teacher Retirement Fund, After 7-1-95 (216)	\$48,752	\$25,972	\$11,804	\$42,847	-3%	263%
Dues and Fees (810)	\$27,617	\$32,363	\$49,497	\$42,342	11%	-14%
Postage and Postage Machine Rental (532)	\$31,084	\$39,373	\$50,558	\$36,030	4%	-29%
Social Security-Certified Employee Retirement (212)	\$22,053	\$24,158	\$15,380	\$28,957	7%	88%

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Other Group Insurance - dental, vision, accident, long term disability (224)	\$42,253	\$35,748	\$19,032	\$25,901	-12%	36%
Pre-2008 object code - temporary salaries (header) (130)	\$24,988	\$25,271	\$21,461	\$21,575	-4%	1%
Tires and Repairs (612)	\$20,541	\$21,623	\$26,976	\$20,152	0%	-25%
Travel (580)	\$23,254	\$25,807	\$23,947	\$16,169	-9%	-32%
Bank Service Charges (871)	\$10,318	\$10,461	\$12,042	\$14,203	8%	18%
Board Members Compensation (115)	\$14,000	\$14,000	\$14,000	\$14,000	0%	0%
Purchased Property Services; Rentals (440)	\$4,212	\$10,539	\$8,083	\$8,802	20%	9%
Miscellaneous Objects (876 to 899)	\$404,818	\$48,046	\$19,391	\$8,394	-62%	-57%
Other Purchased Services (593)	\$5,834	\$1,963	\$2,482	\$6,893	4%	178%
Purchased Property Services; Construction Services (450)	\$9,514	\$31,719	\$2,714	\$5,597	-12%	106%
Group Life Insurance (221)	\$6,833	\$8,581	\$6,491	\$5,501	-5%	-15%
Advertising (540)	\$3,402	\$5,618	\$7,201	\$3,852	3%	-47%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$8,726	\$4,635	\$3,703	\$3,703	-19%	0%
Purchased Services; Student Transportation Services (510)	\$4,060	\$10,890	\$7,567	\$3,166	-6%	-58%
Awards (875)	\$0	\$0	\$0	\$1,327	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$129	\$7,206	\$6,166	\$711	53%	-88%
Judgments Against the School Corporation (820)	\$225,000	\$3,500	\$0	\$100	-85%	N/A
Purchased Professional and Technical Pupil Services (313)	\$1,000	\$0	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$1,950	\$4,860	\$0	\$0	-100%	N/A
Printing and Binding (550)	\$0	\$396	\$500	\$0	N/A	-100%
Other Technology Hardware (746)	\$1,950	\$0	\$0	\$0	-100%	N/A
Overtime Salaries (140)	\$27,850	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$1,050	\$1,190	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$12,166,710	\$12,630,192	\$12,400,835	\$14,063,683	4%	13%
Nonoperational						
Purchased Property Services; Construction Services (450)	\$1,598,195	\$1,546,402	\$1,522,614	\$2,588,217	13%	70%
Redemption of Principal (831)	\$2,315,210	\$2,421,593	\$2,513,584	\$2,404,291	1%	-4%
Interest on Bonds or Notes (832)	\$686,849	\$649,224	\$618,877	\$586,136	-4%	-5%
Noncertified Salaries (120)	\$352,842	\$407,987	\$317,093	\$338,561	-1%	7%
Certified Salaries (110)	\$106,245	\$74,184	\$184,925	\$184,656	15%	0%
Equipment (730)	\$217,016	\$121,960	\$84,457	\$177,090	-5%	110%
Purchased Property Services; Rentals (440)	\$120,827	\$230,715	\$219,610	\$164,564	8%	-25%
Group Health Insurance (222)	\$49,206	\$56,990	\$80,486	\$62,292	6%	-23%
Computer Hardware (741)	\$299,453	\$36,202	\$56,294	\$49,528	-36%	-12%
Social Security-Noncertified Employee Retirement (211)	\$32,851	\$35,634	\$37,176	\$39,365	5%	6%

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Public Employees Retirement Fund (214)	\$12,821	\$24,690	\$26,365	\$27,001	20%	2%
Teacher Retirement Fund, After 7-1-95 (216)	\$6,598	\$5,625	\$12,869	\$10,086	11%	-22%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$123,522	\$55,327	\$8,260	\$5,095	-55%	-38%
Other General Supplies (615, 660 to 689)	\$8,468	\$8,372	\$8,209	\$4,754	-13%	-42%
Awards (875)	\$18,735	\$3,725	\$2,397	\$4,219	-31%	76%
Travel (580)	\$599	\$0	\$0	\$3,052	50%	N/A
Connectivity (744)	\$3,193	\$0	\$0	\$3,000	-2%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,599	\$1,080	\$3,141	\$2,828	15%	-10%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,959	\$2,593	\$2,625	\$2,748	9%	5%
Operational Supplies (611)	\$4,929	\$11,215	\$5,977	\$2,165	-19%	-64%
Other Employee Benefits (241 to 290)	\$6,552	\$1,791	\$5,937	\$549	-46%	-91%
Other Technology Hardware (746)	\$82,708	\$87,675	\$27,620	\$451	-73%	-98%
Group Life Insurance (221)	\$343	\$288	\$364	\$364	1%	0%
Purchased Property Services; Repairs and Maintenance Services (430)	\$128,911	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Pupil Services (313)	\$17,204	\$29,480	\$26,795	\$0	-100%	-100%
Other Purchased Professional and Technical Services (319)	\$13,383	\$0	\$0	\$0	-100%	N/A
Transfer Tuition to Other School Corporations Within the State (561)	-\$11,715	\$0	\$0	\$0	N/A	N/A
Telecommunications Equipment (745)	\$26,819	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$450	\$0	\$0	\$0	-100%	N/A
Food Purchases (614)	\$1,377	\$2,000	\$0	\$0	-100%	N/A
Improvements Other Than Buildings (715)	\$227,869	\$0	\$0	\$0	-100%	N/A
Social Security-Certified Employee Retirement (212)	\$1,339	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$6,456,356	\$5,814,752	\$5,765,673	\$6,661,015	1%	16%
Grand Total	\$51,734,751	\$49,109,007	\$50,009,158	\$50,770,620	0%	2%